



*Colfax County  
Board of Commissioners*

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**County Gross Receipts Tax – 2014**

**Adopting a Tax Increment – One Twelfth of One Percent**

**ORDINANCE NO. 2014 – 04**

**ADOPTING A COUNTY GROSS RECEIPTS TAX**

BE IT ORDAINED BY THE GOVERNING BODY OF:

Colfax County

**Section 1. Imposition of Tax.** There is imposed on any person engaging in business in the county, for the privilege of engaging in business in this county, an excise tax equal to one-twelfth of one percent (.0833%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "additional one-twelfth of the county gross receipts tax."

**Section 2. General Provisions.** This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

**Section 3. Specific Exemptions.** No county gross receipts tax shall be imposed on the gross receipts arising from:

- A. Transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county; or
- B. Direct broadcast satellite services.

**Section 4. Dedication.** Revenue from the additional one-twelfth county gross receipts tax will be used for the purpose(s) listed below:

- A. General governmental purposes.

**Section 5. Effective Date.** The effective date of the additional one-twelfth of the county gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date when the results of the election are certified to be in favor of the ordinance's adoption.

DONE in open meeting this 12<sup>th</sup> day of August, 2014.



BOARD OF COMMISSIONERS OF  
COLFAX COUNTY, NEW MEXICO

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